

County of San Bernardino RETIREMENT SYSTEM CONTRIBUTION ELECTION

Eligible employees hired into a regular or contract position that grants retirement privileges may need to choose to have retirement contributions designated as all employee (refundable) or all employer (nonrefundable), unless waiver eligibility criteria is met. Some employees may be allowed to change a Contribution Election during the annual Open Enrollment.

REFERENCES

Current County Memoranda of Understanding (MOU); Compensation Plan; Employment Contracts; San Bernardino County Retirement Association (SBCERA) Retirement Plan

FORMS

Retirement System Contribution Election - Eligible Units
Retirement System Contribution Election - Eligible Units and Groups (Tier 1)
Retirement System Participation Waiver

MANDATORY FIELDS

All
All
All

GENERAL INFORMATION

Refundable Retirement Contribution

If the employee designates the deduction as refundable contributions, then for each dollar applied, the employee's retirement obligation shall be satisfied in the amount of one dollar; and upon separation without retirement, an employee may withdraw this contribution from SBCERA. Upon retirement or separation, all contributions applied under this paragraph will be considered for tax purposes as employer-paid contributions.

Nonrefundable Retirement Contribution

If the employee designates the deduction as nonrefundable contributions, then for each dollar applied, the employee's retirement obligation shall be satisfied in the amount of the actuarial value of that dollar to SBCERA as determined by SBCERA (subject to change); and the employee may not withdraw this contribution from SBCERA. *Refer to www.sbcera.org (internet access required).*

DEFINITION

Tier 1 employees are employees with an SBCERA membership date prior to January 1, 2013.

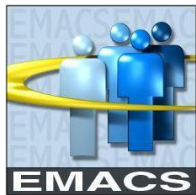
Tier 2 employees are employees with an SBCERA membership date on or after January 1, 2013.

SBCERA membership date is determined based on the following:

- Date of hire as a regular or eligible contract (when applicable) employee, or
- Date of transfer from a non-qualifying position (for example: extra-help, temporary, or part-time) to a regular position that requires membership in SBCERA, or
- Date of entry into membership with another public retirement system with which the employee established reciprocity. Therefore, if the employee enters SBCERA membership under Tier 2, but establishes reciprocity with another public retirement system where the employee was a member prior to January 1, 2013, the employee will be reclassified as a Tier 1 employee.

ELIGIBILITY

Retirement contributions for Tier 2 employees hired or promoted into the bargaining units or groups listed below are automatically designated as refundable and, as a result, no Retirement System Contribution Election form is necessary, unless waiver eligibility criteria are met (see Waive section). Tier 1 employees hired or promoted into the bargaining units or groups listed below must choose to have their retirement contributions designated as refundable or nonrefundable, unless waiver eligibility criteria are met (see Waive section):



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Bargaining Units/Groups	Retirement System Contribution Election Form	
	Tier 1 Employees	Tier 2 Employees
Attorney	Retirement System Contribution Election – Eligible Units and Groups (Tier 1)	No election form necessary; Retirement System Participation Waiver form needed if employee is hired at age 60 or older
Emergency Services		
Exempt		
Safety		
Special Districts-Fire Exempt		
Special Districts-Fire Non-Represented		
Specialized Fire Services		

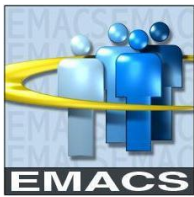
Tier 1 and Tier 2 employees hired or promoted into the bargaining units listed below, must choose to have their retirement contributions designated as refundable or nonrefundable, unless waiver eligibility criteria are met (see Waive section):

Bargaining Units/Groups	Retirement System Contribution Election Form	
	Tier 1 and Tier 2 Employees	
Administrative	Retirement System Contribution Election – Eligible Units	
Clerical		
Craft, Labor and Trades		
Firefighters		
General Fire Support		
Management		
Nurses		
Probation		
Professional		
Safety Management and Supervisory		
Specialized Peace Officer Supervisory		
Specialized Peace Officer		
Supervisory		
Supervisory Nurses		
Technical and Inspections		
Water and Sanitation		

WAIVE

Employees who are 60 years of age or older when hired and are not coming from an agency with reciprocal arrangements may waive enrollment in SBCERA and will be enrolled in the PST Deferred Compensation Plan. *Refer to* PST Deferred Compensation Plan Procedure.

Elected officials may also elect to waive enrollment in SBCERA, but are not required to enroll in the PST Deferred Compensation Plan.



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RECIPROCITY

A new hire to the County may request reciprocity under certain SBCERA guidelines. Reciprocity allows eligible employees to link public retirement systems to preserve and enhance their total retirement benefits. Reciprocity may apply to new hires who were previously employed by a public agency in the State of California. Only SBCERA can link previous service to current service. Once reciprocity is established, SBCERA will determine what, if any, retirement contributions are required and make necessary adjustments.

PAYROLL SPECIALIST RESPONSIBILITIES

- Provide appropriate form to employee
- Audit form for completeness
- Forward original to EMACS-HR (0030)
- Retain copy for department file
- Verify that EMACS has been updated to reflect the requested action

RELATED FORMS

Checklist - Contract to Regular
Checklist - Extra-Help - Recurrent - PSE to Contract
Checklist - Extra-Help - Recurrent - PSE to Regular
Checklist - Job Share
Checklist - New Hire - Contract
Checklist - New Hire - Exempt
Checklist - New Hire - Regular - Part-Time - Reemployment (Rehire)
Checklist - Regular to Contract
Checklist - Return from Leave (With Right - Without Right - Medical Leave of Absence)